



CALIFORNIA
STATE BOARD
OF EQUALIZATION

450 N Street
Sacramento
California 95814

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Executive Director

Recommendation for Assessment of State-Assessed Property

*Property and Special Taxes Department
David J. Gau, Deputy Director*

*State-Assessed Properties Division
John K. Thompson, Chief*

January 1, 2012

Executive Summary

This summary report sets forth the State-Assessed Properties Division staff's recommendation for the lien date 2012 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 30, 2012
- Adjustments to the unitary value based on prior Board action
- Staff-recommended nonunitary values to be set by the Board on July 25, 2012

In conformity with section 721 of the Revenue and Taxation Code, the recommended assessments for the unitary property of all utilities are 100 percent of the market value set by the Board. In conformity with federal law, the recommended assessments for railroad property and nonunitary rail transportation property are 81.71 percent of the market value set by the Board. The recommended assessments for all other nonunitary property are 100 percent of market value.

This report contains tabulations showing:

Table I State-assessed property allocated to counties

Table II Unitary and nonunitary property of state assessees by company and by industry

For the state as a whole, there was an increase of 2.21 percent in the 2012-2013 assessed values compared to 2011-2012. Changes by industry group are as follows:

| Industry Group | 2011-2012 Assessed Value | 2012-2013 Assessed Value | Amount of Change | Percentage Change |
|--------------------------|-----------------------------|-------------------------------------|-------------------------|----------------------|
| Gas, Electric and Water | \$52,314,142,403 | \$55,602,431,864 | \$3,288,289,461 | 6.29% |
| Local Exchange Telephone | 11,603,571,763 | 10,303,136,455 | (1,300,435,308) | (11.21%) |
| Pipeline | 1,206,345,727 | 1,176,544,025 | (29,801,702) | (2.47%) |
| Railcar Maintenance | 16,614,962 | 16,577,401 | (37,561) | (0.23%) |
| Railroad | 2,730,114,205 | 2,884,727,318 | 154,613,113 | 5.66% |
| Electric Generation | 6,968,534,000 | 7,058,929,000 | 90,395,000 | 1.30% |
| Interexchange Telephone | 3,377,269,993 | 3,576,922,812 | 199,652,819 | 5.91% |
| Wireless Telephone | 7,077,339,903 | 6,559,437,340 | (517,902,563) | (7.32%) |
| Total | \$85,293,932,956 | \$87,178,706,215¹ | \$ 1,884,773,259 | 2.21% |

¹ This total reflects unitary values adopted by the Board on May 30, 2012, nonunitary values to be set by the Board on July 25, 2012 and adjustments to reflect prior Board action.

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2012

| County Number | County Name | 2011-2012 | 2012-2013 | Increase (Decrease) | % Increase (Decrease) |
|---------------|--------------|----------------|----------------|---------------------|-----------------------|
| 1 | Alameda | 2,782,447,006 | 3,270,660,241 | 488,213,235 | 17.55% |
| 2 | Alpine | 19,162,630 | 17,486,976 | (1,675,654) | (8.74%) |
| 3 | Amador | 199,162,894 | 200,183,369 | 1,020,475 | 0.51% |
| 4 | Butte | 812,769,785 | 850,452,902 | 37,683,117 | 4.64% |
| 5 | Calaveras | 118,972,560 | 121,559,755 | 2,587,195 | 2.17% |
| 6 | Colusa | 894,722,181 | 1,005,966,864 | 111,244,683 | 12.43% |
| 7 | Contra Costa | 3,616,849,172 | 3,597,900,338 | (18,948,834) | (0.52%) |
| 8 | Del Norte | 38,506,438 | 38,785,465 | 279,027 | 0.72% |
| 9 | El Dorado | 314,309,650 | 322,800,633 | 8,490,983 | 2.70% |
| 10 | Fresno | 3,331,210,880 | 3,403,792,416 | 72,581,536 | 2.18% |
| 11 | Glenn | 114,806,953 | 122,750,508 | 7,943,555 | 6.92% |
| 12 | Humboldt | 354,032,250 | 365,126,071 | 11,093,821 | 3.13% |
| 13 | Imperial | 312,328,143 | 324,665,968 | 12,337,825 | 3.95% |
| 14 | Inyo | 117,739,151 | 113,842,817 | (3,896,334) | (3.31%) |
| 15 | Kern | 3,528,216,686 | 3,345,330,744 | (182,885,942) | (5.18%) |
| 16 | Kings | 381,548,364 | 391,068,364 | 9,520,000 | 2.50% |
| 17 | Lake | 133,434,108 | 136,510,915 | 3,076,807 | 2.31% |
| 18 | Lassen | 163,420,590 | 163,941,975 | 521,385 | 0.32% |
| 19 | Los Angeles | 13,834,385,551 | 13,983,890,690 | 149,505,139 | 1.08% |
| 20 | Madera | 621,976,593 | 615,900,558 | (6,076,035) | (0.98%) |
| 21 | Marin | 457,134,251 | 463,002,182 | 5,867,931 | 1.28% |
| 22 | Mariposa | 73,208,655 | 72,540,334 | (668,321) | (0.91%) |
| 23 | Mendocino | 231,905,453 | 245,461,973 | 13,556,520 | 5.85% |
| 24 | Merced | 504,498,722 | 507,605,200 | 3,106,478 | 0.62% |
| 25 | Modoc | 155,350,207 | 157,972,862 | 2,622,655 | 1.69% |
| 26 | Mono | 97,701,734 | 96,224,875 | (1,476,859) | (1.51%) |
| 27 | Monterey | 1,314,851,699 | 1,264,192,748 | (50,658,951) | (3.85%) |
| 28 | Napa | 265,778,947 | 276,400,003 | 10,621,056 | 4.00% |
| 29 | Nevada | 275,728,073 | 269,747,411 | (5,980,662) | (2.17%) |
| 30 | Orange | 5,185,554,992 | 5,143,874,776 | (41,680,216) | (0.80%) |
| 31 | Placer | 1,065,098,362 | 1,029,409,078 | (35,689,284) | (3.35%) |
| 32 | Plumas | 452,188,991 | 455,491,890 | 3,302,899 | 0.73% |

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2012

| County Number | County Name | 2011-2012 | 2012-2013 | Increase (Decrease) | % Increase (Decrease) |
|--------------------|-----------------|-----------------------|-----------------------|----------------------|-----------------------|
| 33 | Riverside | 4,755,694,810 | 4,419,465,358 | (336,229,452) | (7.07%) |
| 34 | Sacramento | 1,522,199,916 | 1,477,548,654 | (44,651,262) | (2.93%) |
| 35 | San Benito | 114,048,041 | 120,244,285 | 6,196,244 | 5.43% |
| 36 | San Bernardino | 6,126,934,360 | 6,090,147,894 | (36,786,466) | (0.60%) |
| 37 | San Diego | 10,623,531,257 | 11,767,552,368 | 1,144,021,111 | 10.77% |
| 38 | San Francisco | 2,441,452,810 | 2,579,764,845 | 138,312,035 | 5.67% |
| 39 | San Joaquin | 1,680,372,044 | 1,813,054,389 | 132,682,345 | 7.90% |
| 40 | San Luis Obispo | 2,901,315,119 | 2,970,853,503 | 69,538,384 | 2.40% |
| 41 | San Mateo | 1,400,556,384 | 1,469,279,675 | 68,723,291 | 4.91% |
| 42 | Santa Barbara | 807,247,460 | 883,586,656 | 76,339,196 | 9.46% |
| 43 | Santa Clara | 3,656,498,365 | 3,664,035,363 | 7,536,998 | 0.21% |
| 44 | Santa Cruz | 323,873,680 | 322,972,669 | (901,011) | (0.28%) |
| 45 | Shasta | 800,493,950 | 817,253,352 | 16,759,402 | 2.09% |
| 46 | Sierra | 38,801,669 | 41,762,024 | 2,960,355 | 7.63% |
| 47 | Siskiyou | 283,077,612 | 283,228,874 | 151,262 | 0.05% |
| 48 | Solano | 972,799,038 | 947,924,172 | (24,874,866) | (2.56%) |
| 49 | Sonoma | 776,463,325 | 785,025,889 | 8,562,564 | 1.10% |
| 50 | Stanislaus | 436,256,007 | 444,278,374 | 8,022,367 | 1.84% |
| 51 | Sutter | 405,067,706 | 378,828,723 | (26,238,983) | (6.48%) |
| 52 | Tehama | 215,390,671 | 222,073,896 | 6,683,225 | 3.10% |
| 53 | Trinity | 28,135,788 | 28,193,009 | 57,221 | 0.20% |
| 54 | Tulare | 828,451,036 | 859,747,797 | 31,296,761 | 3.78% |
| 55 | Tuolumne | 138,643,202 | 146,729,820 | 8,086,618 | 5.83% |
| 56 | Ventura | 1,512,701,424 | 1,540,001,866 | 27,300,442 | 1.80% |
| 57 | Yolo | 481,441,491 | 482,150,256 | 708,765 | 0.15% |
| 58 | Yuba | 253,484,120 | 248,461,603 | (5,022,517) | (1.98%) |
| Grand Total | | 85,293,932,956 | 87,178,706,215 | 1,884,773,259 | 2.21% |

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2012

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|--|--|----------------|----------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 20) | Miscellaneous Physical Property | |
| Gas, Electric and Water Companies | | | | | | |
| 101 | Golden State Water Company | 590,600,000 | 590,600,000 | | 20,185,161 | 610,785,161 |
| 103 | Anza Electric Cooperative, Inc. | 15,400,000 | 15,400,000 | | - | 15,400,000 |
| 104 | Central Valley Gas Storage LLC | 123,400,000 | 123,400,000 | | - | 123,400,000 |
| 106 | PacifiCorp | 197,800,000 | 197,800,000 | | 11,059,025 | 208,859,025 |
| 119 | Trans Bay Cable LLC | 504,400,000 | 482,600,000 | 1 | - | 482,600,000 |
| 121 | Gill Ranch Storage, LLC | 167,200,000 | 143,220,000 | 2 | - | 143,220,000 |
| 125 | Terra-Gen Dixie Valley, LLC | 4,930,000 | 4,496,180 | 3 | - | 4,496,180 |
| 135 | Pacific Gas & Electric Co. | 23,340,000,000 | 23,340,000,000 | | 143,763,885 | 23,483,763,885 |
| 141 | San Diego Gas & Electric Company | 7,032,600,000 | 7,032,600,000 | | 27,490,159 | 7,060,090,159 |
| 146 | Sierra Pacific Power Company | 83,400,000 | 81,874,000 | 4 | 1,132,840 | 83,006,840 |
| 148 | Southern California Edison Co | 18,119,500,000 | 18,122,402,724 | 5 | 104,266,561 | 18,226,669,285 |
| 149 | Southern California Gas Company | 3,552,400,000 | 3,552,400,000 | | 73,771,898 | 3,626,171,898 |
| 152 | Southwest Gas Corporation | 211,600,000 | 210,183,000 | 6 | - | 210,183,000 |
| 153 | Transwestern Pipeline Company | 552,000 | 552,000 | | - | 552,000 |
| 156 | Atlantic Path 15, LLC | 129,000,000 | 118,536,000 | 7 | - | 118,536,000 |
| 160 | Valley Electric Association, Inc. | 164,000 | 164,000 | | - | 164,000 |
| 163 | California Pacific Electric Company, LLC | 145,100,000 | 145,100,000 | | 129,000 | 145,229,000 |
| 173 | Surprise Valley Electrification Corp. | 14,100,000 | 14,100,000 | | - | 14,100,000 |
| 176 | Plumas-Sierra Rural Electric Cooperative | 70,400,000 | 70,514,183 | 8 | 119,122 | 70,633,305 |
| 180 | North Baja Pipeline, LLC | 83,900,000 | 83,900,000 | | - | 83,900,000 |
| 187 | Mojave Pipeline Company | 44,700,000 | 44,700,000 | | - | 44,700,000 |
| 188 | Kern River Gas Transmission Company | 252,600,000 | 252,600,000 | | - | 252,600,000 |
| 189 | Standard Pacific Gas Line, Incorporated | 23,100,000 | 23,100,000 | | - | 23,100,000 |
| 190 | Tuscarora Gas Transmission Company | 66,300,000 | 66,300,000 | | 129,077 | 66,429,077 |
| 191 | Arizona Public Service Company | 2,340,000 | 2,340,000 | | - | 2,340,000 |
| 192 | Alpine Natural Gas Operating No. One LLC | 1,750,000 | 1,750,000 | | - | 1,750,000 |
| 193 | Southwest Transmission Cooperative, Inc. | 749,000 | 749,000 | | - | 749,000 |
| 194 | West Coast Gas Company, Inc. | 760,000 | 760,000 | | 1,049 | 761,049 |
| 195 | Wild Goose Storage, LLC | 252,600,000 | 252,600,000 | | - | 252,600,000 |
| 196 | Questar Southern Trails Pipeline Company | 16,900,000 | 16,900,000 | | - | 16,900,000 |
| 197 | El Paso Natural Gas Company | 40,300,000 | 21,443,000 | 9 | - | 21,443,000 |
| 198 | Lodi Gas Storage, LLC | 229,100,000 | 207,300,000 | 10 | - | 207,300,000 |
| Total - Gas, Electric, and Water Companies | | 55,317,645,000 | 55,220,384,087 | | 382,047,777 | 55,602,431,864 |

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2012

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|--|--|----------------|----------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 20) | Miscellaneous Physical Property | |
| Local Exchange Telephone Companies | | | | | | |
| 201 | Verizon California, Inc. | 3,248,700,000 | 2,948,950,000 | 11 | 7,262,664 | 2,956,212,664 |
| 202 | Centurytel | 73,200 | 73,200 | | - | 73,200 |
| 203 | Frontier Communications of the SW, Inc. | 8,310,000 | 8,310,000 | | - | 8,310,000 |
| 205 | Ponderosa Telephone Co., The | 37,500,000 | 37,500,000 | | 240,280 | 37,740,280 |
| 209 | Pinnacles Telephone Co. | 1,120,000 | 1,120,000 | | - | 1,120,000 |
| 210 | Calaveras Telephone Company | 12,600,000 | 12,600,000 | | 201,011 | 12,801,011 |
| 228 | Ducor Telephone Company | 6,060,000 | 6,060,000 | | 15,020 | 6,075,020 |
| 235 | Foresthill Telephone Co. | 16,900,000 | 16,900,000 | | - | 16,900,000 |
| 239 | Hornitos Telephone Company | 1,000,000 | 1,000,000 | | - | 1,000,000 |
| 240 | Happy Valley Telephone Company | 1,290,000 | 1,290,000 | | 48,218 | 1,338,218 |
| 246 | Kerman Telephone Co. | 23,200,000 | 23,200,000 | | 109,000 | 23,309,000 |
| 279 | Pacific Bell Telephone Co | 7,191,100,000 | 6,854,835,000 | 12 | 43,735,548 | 6,898,570,548 |
| 284 | Citizens Telecom Co of CA Inc | 89,400,000 | 89,400,000 | | 2,400,484 | 91,800,484 |
| 286 | Sierra Telephone Company, Inc. | 47,200,000 | 47,200,000 | | 290,371 | 47,490,371 |
| 294 | SureWest Telephone | 125,900,000 | 114,455,000 | 13 | - | 114,455,000 |
| 301 | Siskiyou Telephone Company, The | 45,700,000 | 45,700,000 | | 169,300 | 45,869,300 |
| 320 | Frontier Communications West Coast, Inc. | 7,620,000 | 7,620,000 | | 1,000 | 7,621,000 |
| 327 | Volcano Telephone Company | 23,000,000 | 23,000,000 | | 1,056,859 | 24,056,859 |
| 328 | Cal-Ore Telephone Co. | 7,040,000 | 7,040,000 | | 54,600 | 7,094,600 |
| 330 | Winterhaven Telephone Company | 1,240,000 | 1,240,000 | | 58,900 | 1,298,900 |
| Total - Local Exchange Telephone Companies | | 10,894,953,200 | 10,247,493,200 | | 55,643,255 | 10,303,136,455 |

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2012

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|----------------------------|---|---------------|---------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 20) | Miscellaneous Physical Property | |
| Pipeline Companies | | | | | | |
| 402 | CALNEV Pipe Line LLC | 58,000,000 | 58,000,000 | | - | 58,000,000 |
| 406 | Calpine Pittsburg, Inc. | 13,200,000 | 13,200,000 | | - | 13,200,000 |
| 407 | Valero Refining Company - California | 713,000 | 713,000 | | - | 713,000 |
| 408 | City of Riverside | - | - | | 1,607,492 | 1,607,492 |
| 409 | West Coast Pipe Lines | 209,200,000 | 209,200,000 | | - | 209,200,000 |
| 410 | Homestake Mining Company of California | 50,500 | 50,500 | | - | 50,500 |
| 412 | Kings County Canal Company | 869,000 | 869,000 | | 319,396 | 1,188,396 |
| 428 | CPN Pipeline Company | 25,600,000 | 25,600,000 | | - | 25,600,000 |
| 429 | Chevron U.S.A., Inc. | 55,200,000 | 55,200,000 | | - | 55,200,000 |
| 435 | Natomas Central Mutual Water Company | 144,100 * | 144,100 | | - | 144,100 |
| 461 | SFPP, L.P. | 311,000,000 | 311,000,000 | | - | 311,000,000 |
| 462 | ARCO Midcon LLC | 1,340,000 | 1,340,000 | | - | 1,340,000 |
| 464 | Ventura Pipeline System | 3,960,000 | 3,960,000 | | - | 3,960,000 |
| 465 | Plains Pipeline, LP | 17,000,000 | 17,000,000 | | - | 17,000,000 |
| 467 | ConocoPhillips Company | 449,000 | 449,000 | | - | 449,000 |
| 468 | Shell California Pipeline Company LLC | 6,300,000 | 6,300,000 | | - | 6,300,000 |
| 469 | San Ardo Pipeline Company | 18,400,000 | 18,400,000 | | - | 18,400,000 |
| 475 | Searles Valley Minerals Operations Inc. | 4,560,000 | 4,560,000 | | - | 4,560,000 |
| 476 | Chevron USA, Inc. | 8,210,000 | 8,210,000 | | - | 8,210,000 |
| 478 | California Gas Gathering, Inc. | 36,100 | 36,100 | | - | 36,100 |
| 479 | Chevron Pipeline Company | 53,400,000 | 53,400,000 | | - | 53,400,000 |
| 480 | ConocoPhillips Pipe Line Company | 42,900,000 | 42,900,000 | | - | 42,900,000 |
| 484 | Calpine Pipeline Company | 5,630,000 | 5,630,000 | | - | 5,630,000 |
| 486 | Pacific Pipeline System, LLC | 34,500,000 | 24,145,000 | 14 | - | 24,145,000 |
| 487 | Sacramento Municipal Utilities District | - | - | | 72,638,637 | 72,638,637 |
| 488 | Plains West Coast Terminals, LLC | 6,270,000 | 6,270,000 | | - | 6,270,000 |
| 489 | Union Island Pipeline | 6,140,000 | 6,140,000 | | - | 6,140,000 |
| 490 | Crimson California Pipeline, L.P. | 19,600,000 | 18,640,800 | 15 | - | 18,640,800 |
| 491 | Wickland Pipelines, LLC | 5,621,000 * | 5,621,000 | | - | 5,621,000 |
| 492 | San Pablo Bay Pipeline Company LLC | 198,400,000 | 198,400,000 | | - | 198,400,000 |
| 493 | Cardinal Pipeline, LP | 6,600,000 | 6,600,000 | | - | 6,600,000 |
| Total - Pipeline Companies | | 1,113,292,700 | 1,101,978,500 | | 74,565,525 | 1,176,544,025 |

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2012

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|--|------------------------|---------------|-----------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 20) | Miscellaneous Physical Property | |
| Railcar Maintenance Facilities | | | | | @81.71% | |
| 503 | GATX Corporation | - | - | | 10,143,252 | 10,143,252 |
| 506 | TTX Company | - | - | | 6,308,754 | 6,308,754 |
| 509 | Union Tank Car Company | - | - | | 125,395 | 125,395 |
| Total - Railcar Maintenance Facilities | | - | - | | 16,577,401 | 16,577,401 |

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2012

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|--------------------------------------|---|---------------|---------------|----------------------------|--|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 20) | Miscellaneous Physical Property | |
| Railroad Companies | | | @81.71% | | Including Rail Transportation Property @81.71% | |
| 802 | Central Oregon & Pacific Railroad | 2,600,000 | 2,124,461 | | - | 2,124,461 |
| 804 | BNSF Railway Company | 1,206,200,000 | 985,586,017 | | 75,584,440 | 1,061,170,457 |
| 808 | West Isle Line, Inc. | 304,700 * | 248,970 | | 34,348 | 283,318 |
| 810 | California Northern Railroad | 29,500,000 | 24,104,449 | | - | 24,104,449 |
| 812 | Ventura County Railroad | 3,050,000 | 2,492,155 | | - | 2,492,155 |
| 813 | Pacific Harbor Lines | 19,900,000 | 16,260,291 | | - | 16,260,291 |
| 815 | Mendocino Railway | 1,570,000 | 1,282,846 | | - | 1,282,846 |
| 817 | Tulare Valley Railroad | 482,500 ** | 394,251 | | 3,535,787 | 3,930,038 |
| 818 | Central California Traction Company | 7,220,000 | 5,899,463 | | 3,443,970 | 9,343,433 |
| 819 | Carrizo Gorge Railway, Inc. | 36,125 ** | 29,518 | | - | 29,518 |
| 822 | Pacific Sun Railroad, L.L.C. | 745,000 | 608,740 | | - | 608,740 |
| 826 | Sacramento Valley Railroad, LLC | 3,490,000 | 2,851,680 | | - | 2,851,680 |
| 834 | Lake Railway | 860,000 | 702,706 | | - | 702,706 |
| 839 | Oakland Terminal Railway Company | 102,000 | 83,344 | | 215,722 | 299,066 |
| 843 | Union Pacific Railroad Company | 1,475,200,000 | 1,205,385,919 | | 456,599,509 | 1,661,985,428 |
| 850 | Modesto & Empire Traction Company | 29,800,000 | 24,349,580 | | 483,483 | 24,833,063 |
| 857 | Richmond Pacific Railroad Corporation | 1,020,000 | 833,443 | | - | 833,443 |
| 863 | San Diego & Arizona Eastern Railway Co. | - | - | | 1,224,191 | 1,224,191 |
| 865 | San Diego & Imperial Valley RR Co. Inc. | 7,360,000 | 6,013,856 | | - | 6,013,856 |
| 869 | Santa Maria Valley Railroad | 908,600 * | 742,416 | | - | 742,416 |
| 878 | Stockton Terminal and Eastern Railroad | 4,260,000 | 3,480,846 | | 3,672,280 | 7,153,126 |
| 879 | Sunset Railway Company | - | - | | 1,010,733 | 1,010,733 |
| 882 | Trona Railway Co. | 15,400,000 | 12,583,341 | | 51,231 | 12,634,572 |
| 883 | McCloud Railway Company | 2,354,000 * | 1,923,453 | | 107,977 | 2,031,430 |
| 889 | Yreka Western Railroad Co. | 517,500 ** | 422,849 | | 7,800 | 430,649 |
| 894 | Napa Valley Wine Train, Inc. | 22,600,000 | 18,466,460 | | 821,410 | 19,287,870 |
| 896 | Roaring Camp Railroad | 2,980,000 | 2,434,958 | | - | 2,434,958 |
| 897 | San Joaquin Valley Railroad Company | 13,600,000 | 11,112,559 | | 3,563,286 | 14,675,845 |
| 898 | Sierra Northern Railway | 2,350,000 | 1,920,185 | | 279,577 | 2,199,762 |
| 899 | Arizona & California Railroad | 1,240,000 | 1,013,203 | | 739,615 | 1,752,818 |
| Total - Railroad Companies Companies | | 2,855,650,425 | 2,333,351,959 | | 551,375,359 | 2,884,727,318 |

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2012

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|--------------------------------|--------------------------------------|---------------|-------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 20) | Miscellaneous Physical Property | |
| Electric Generation Facilities | | | | | | |
| 1100 | AES Alamitos, LLC | 219,500,000 | 219,500,000 | | - | 219,500,000 |
| 1101 | AES Redondo Beach, LLC | 157,200,000 | 157,200,000 | | - | 157,200,000 |
| 1102 | AES Huntington Beach, LLC | 60,800,000 | 60,800,000 | | - | 60,800,000 |
| 1103 | Dynegy Moss Landing, LLC | 569,000,000 | 569,000,000 | | - | 569,000,000 |
| 1104 | Dynegy Morro Bay, LLC | 38,000,000 | 38,000,000 | | - | 38,000,000 |
| 1105 | Dynegy Oakland, LLC | 2,260,000 | 2,260,000 | | - | 2,260,000 |
| 1106 | Cabrillo Power I LLC | 147,600,000 | 147,600,000 | | - | 147,600,000 |
| 1107 | Cabrillo Power II LLC | 9,430,000 | 9,430,000 | | - | 9,430,000 |
| 1108 | GenOn Potrero, LLC | 30,300,000 | 30,300,000 | | - | 30,300,000 |
| 1109 | GenOn Delta, LLC | 100,100,000 | 100,100,000 | | - | 100,100,000 |
| 1110 | El Segundo Power LLC | 64,700,000 | 64,700,000 | | - | 64,700,000 |
| 1111 | Long Beach Generation LLC | 64,100,000 | 64,100,000 | | - | 64,100,000 |
| 1112 | La Paloma Generating Company, LLC | 401,900,000 | 401,900,000 | | - | 401,900,000 |
| 1113 | GenOn Energy West, LP- Coolwater | 31,300,000 | 31,300,000 | | - | 31,300,000 |
| 1114 | GenOn Energy West, LP- Mandalay | 53,100,000 | 53,100,000 | | - | 53,100,000 |
| 1115 | GenOn Energy West, LP- Ormond Beach | 66,700,000 | 66,700,000 | | - | 66,700,000 |
| 1116 | GenOn Energy West, LP- Etiwanda | 40,400,000 | 36,040,000 | 16 | - | 36,040,000 |
| 1117 | GenOn Energy West, LP- Ellwood | 4,520,000 | 4,520,000 | | - | 4,520,000 |
| 1118 | Dynegy South Bay, LLC | 100,000 | 100,000 | | - | 100,000 |
| 1122 | GWF Energy, LLC - Hanford | 40,000,000 | 40,000,000 | | - | 40,000,000 |
| 1123 | GWF Energy, LLC - Henrietta | 40,700,000 | 40,700,000 | | - | 40,700,000 |
| 1124 | GWF Energy, LLC - Tracy | 186,400,000 | 186,400,000 | | - | 186,400,000 |
| 1126 | Elk Hills Power, LLC | 280,800,000 | 264,341,000 | 17 | - | 264,341,000 |
| 1127 | High Desert Power Trust 2000-A | 278,600,000 | 278,600,000 | | - | 278,600,000 |
| 1128 | Delta Energy Center, LLC | 381,500,000 | 381,500,000 | | - | 381,500,000 |
| 1129 | Gilroy Energy Center, LLC | 68,800,000 | 68,800,000 | | - | 68,800,000 |
| 1131 | Pastoria Energy Facility, LLC | 372,300,000 | 372,300,000 | | - | 372,300,000 |
| 1132 | Calpine Construction Finance Co., LP | 173,800,000 | 173,800,000 | | - | 173,800,000 |
| 1133 | Metcalf Energy Center, LLC | 282,200,000 | 282,200,000 | | - | 282,200,000 |
| 1134 | Otay Mesa Generating Company, LLC | 367,900,000 | 367,900,000 | | - | 367,900,000 |
| 1136 | Blythe Energy, LLC | 262,600,000 | 262,600,000 | | - | 262,600,000 |
| 1137 | Sunrise Power Company, LLC | 264,300,000 | 264,300,000 | | - | 264,300,000 |
| 1141 | Indigo Generation LLC | 56,800,000 | 56,800,000 | | - | 56,800,000 |
| 1142 | Larkspur Energy LLC | 40,200,000 | 40,200,000 | | - | 40,200,000 |

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2012

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|--|---|---------------|---------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 20) | Miscellaneous Physical Property | |
| Electric Generation Facilities (continued) | | | | | | |
| 1143 | Los Esteros Critical Energy Facility, LLC | 121,300,000 | 121,300,000 | | - | 121,300,000 |
| 1145 | Harbor Cogeneration Company, LLC | 4,700,000 | 4,700,000 | | - | 4,700,000 |
| 1146 | CES Placerita, Inc. | 442,000 | 442,000 | | - | 442,000 |
| 1148 | Inland Empire Energy Center, LLC | 577,500,000 | 577,500,000 | | - | 577,500,000 |
| 1149 | Caithness Blythe II, LLC | 608,000 | 608,000 | | - | 608,000 |
| 1150 | Tesla Power Plant | 3,630,000 | 3,630,000 | | - | 3,630,000 |
| 1151 | Russell City Energy Company, LLC | 287,200,000 | 287,200,000 | | - | 287,200,000 |
| 1152 | Panoche Energy Center, LLC | 321,000,000 | 321,000,000 | | - | 321,000,000 |
| 1153 | Starwood Power-Midway, LLC | 88,100,000 | 85,375,000 | 18 | - | 85,375,000 |
| 1154 | Bicent (California) Malburg, LLC | 74,500,000 | 115,283,000 | 19 | - | 115,283,000 |
| 1155 | Orange Grove Energy, L.P. | 73,200,000 | 73,200,000 | | - | 73,200,000 |
| 1156 | Avenal Power Center, LLC | 1,480,000 | 1,480,000 | | - | 1,480,000 |
| 1157 | GenOn Marsh Landing, LLC | 80,900,000 | 80,900,000 | | - | 80,900,000 |
| 1158 | El Segundo Energy Center LLC | 79,600,000 | 79,600,000 | | - | 79,600,000 |
| 1159 | Mariposa Energy, LLC | 128,500,000 | 128,500,000 | | - | 128,500,000 |
| 1160 | CPV Sentinel, LLC | 28,600,000 | 28,600,000 | | - | 28,600,000 |
| 1161 | Oakley Generating Station | 1,520,000 | 1,520,000 | | - | 1,520,000 |
| 1162 | Walnut Creek Energy, LLC | 11,000,000 | 11,000,000 | | - | 11,000,000 |
| Total - Electric Generation Facilities | | 7,041,690,000 | 7,058,929,000 | | - | 7,058,929,000 |

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2012

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|-----------------------------------|---------------------------------------|---------------|-------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 20) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies | | | | | | |
| 2014 | Sprint Communications Company, L.P. | 216,600,000 | 216,600,000 | | 1,694,800 | 218,294,800 |
| 2043 | Pac-West Telecomm, Inc. | 7,733,000 * | 7,733,000 | | - | 7,733,000 |
| 2054 | Spacenet, Inc. | 9,400 | 9,400 | | - | 9,400 |
| 2099 | Smart City Networks LP | 391,600 * | 391,600 | | - | 391,600 |
| 2100 | Preferred Long Distance | 1,200 | 1,200 | | - | 1,200 |
| 2274 | MCI Communications Serv. Inc | 388,200,000 | 360,950,000 | 20 | 1,091,500 | 362,041,500 |
| 2275 | SES Americom, Inc. | 318,000 | 318,000 | | - | 318,000 |
| 2310 | AT&T Communications | 657,900,000 | 657,900,000 | | 2,194,482 | 660,094,482 |
| 2368 | Globe Wireless, LLC | 669,000 | 669,000 | | 1,800,000 | 2,469,000 |
| 2372 | MCI Metro Access Trans. Services, LLC | 147,100,000 | 147,100,000 | | - | 147,100,000 |
| 2376 | Working Assets Long Distance | 559,000 | 559,000 | | - | 559,000 |
| 2383 | Matrix Telecom, Inc. | 137,000 | 137,000 | | - | 137,000 |
| 2416 | NOS Communications, Inc. | 992,000 | 992,000 | | - | 992,000 |
| 2430 | Electric Lightwave, LLC | 34,700,000 | 34,700,000 | | - | 34,700,000 |
| 2437 | Dialink Corporation | 20,100 | 20,100 | | - | 20,100 |
| 2443 | National Comtel Network, Inc. | 3,200 | 3,200 | | - | 3,200 |
| 2463 | Qwest Communications Company LLC | 178,200,000 | 178,200,000 | | - | 178,200,000 |
| 2470 | Cincinnati Bell Any Distance, Inc. | 7,800 | 7,800 | | - | 7,800 |
| 7503 | Verizon Select Services, Inc. | 6,370,000 | 22,637,800 | 21 | - | 22,637,800 |
| 7512 | Frontier Comm of America Inc | 4,390,000 | 4,390,000 | | - | 4,390,000 |
| 7516 | Cybernet Communications Inc. | 352,000 * | 352,000 | | - | 352,000 |
| 7522 | tw telecom of california l.p. | 163,600,000 | 163,600,000 | | - | 163,600,000 |
| 7538 | Tremcom International, Inc. | 64,350 * | 64,350 | | - | 64,350 |
| 7544 | Tel-One | 16,300 | 16,300 | | - | 16,300 |
| 7560 | XO Communications Services, Inc. | 114,100,000 | 114,100,000 | | - | 114,100,000 |
| 7571 | Network Enhanced Technologies, Inc. | 158,400 * | 158,400 | | - | 158,400 |
| 7580 | Securus Technologies, Inc. | 407,000 | 1,519,040 | 22 | - | 1,519,040 |
| 7581 | ABS-CBN Telecom North America, Inc. | 160,000 | 160,000 | | - | 160,000 |
| 7588 | PNG Telecommunications, Inc. | 119,000 | 119,000 | | - | 119,000 |
| 7621 | SES Americom California, Inc. | 2,930,000 | 2,930,000 | | - | 2,930,000 |
| 7623 | Verizon Enterprise Solutions LLC | 99,800 | 99,800 | | - | 99,800 |
| 7625 | TCast Communications, Inc. | 185,900 * | 185,900 | | - | 185,900 |

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2012

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|---|---|---------------|-------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 20) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 7631 | Worldnet Communications Services Inc. | 5,700 | 5,700 | | - | 5,700 |
| 7632 | Business Discount Plan, Inc. | 14,400 | 14,400 | | - | 14,400 |
| 7636 | Network Telephone Services, Inc. | 1,870,000 | 1,870,000 | | - | 1,870,000 |
| 7638 | Omnicom | 80,100 | 80,100 | | - | 80,100 |
| 7640 | Cox Communications, Inc. | 100,800,000 | 89,474,900 | 23 | - | 89,474,900 |
| 7645 | Corporate Business Communication Dial 411 | 1,600 | 1,600 | | - | 1,600 |
| 7660 | U.S. South Communications, Inc. | 2,180,000 | 2,180,000 | | - | 2,180,000 |
| 7686 | Primus Telecommunications, Inc. | 217,000 | 217,000 | | - | 217,000 |
| 7690 | CCT Telecommunications, Inc. | 32,600 | 32,600 | | - | 32,600 |
| 7699 | Legacy Long Distance International, Inc. | 134,000 | 134,000 | | - | 134,000 |
| 7705 | Sierra Telephone Long Distance | 2,600 | 2,600 | | - | 2,600 |
| 7706 | MegPath Corporation | 30,700,000 | 30,700,000 | | - | 30,700,000 |
| 7707 | SureWest Long Distance | 2,400 | 2,400 | | - | 2,400 |
| 7732 | NTT America, Inc. | 20,800,000 | 20,800,000 | | - | 20,800,000 |
| 7735 | Pacific Centrex Services, Inc./TGEC, LLC | 87,625 | **87,625 | | - | 87,625 |
| 7740 | TMC Communications | 67,980 | *67,980 | | - | 67,980 |
| 7756 | Centergistic Solutions, Inc. | 6,300 | 6,300 | | - | 6,300 |
| 7757 | TelePacific Communications | 135,400,000 | 135,400,000 | | 78,000 | 135,478,000 |
| 7758 | BT Americas Inc. | 9,590,000 | 9,590,000 | | - | 9,590,000 |
| 7761 | Level 3 Communications, LLC | 320,300,000 | 320,300,000 | | 1,240,202 | 321,540,202 |
| 7766 | KDDI America, Inc. | 13,100,000 | 13,100,000 | | - | 13,100,000 |
| 7769 | Airnex Communications, Inc. | 46,200 | *46,200 | | - | 46,200 |
| 7778 | Zayo Bandwith, LLC | 762,000 | 762,000 | | - | 762,000 |
| 7779 | 360networks (USA) inc. | 7,950,000 | 7,950,000 | | - | 7,950,000 |
| 7781 | KT America, Inc. | 235,000 | 235,000 | | - | 235,000 |
| 7791 | O1 Communications, Inc. | 1,738,000 | *1,738,000 | | - | 1,738,000 |
| 7792 | Point To Point, Inc. | 654,000 | 654,000 | | - | 654,000 |
| 7799 | Wilshire Connection, LLC | 1,100,000 | 1,100,000 | | - | 1,100,000 |
| 7800 | New Edge Networks, Inc. | 301,000 | 301,000 | | - | 301,000 |
| 7811 | Public Communications Services, Inc. | 652,000 | 652,000 | | - | 652,000 |

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing, or incomplete filing.

** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2012

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|---|---|---------------|------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 20) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 7813 | Eschelon Telecom, Inc. | 956,000 | 956,000 | | - | 956,000 |
| 7814 | PAETEC Communications, Inc. | 15,600,000 | 15,600,000 | | - | 15,600,000 |
| 7824 | Audeamus | 8,660,000 | 8,660,000 | | - | 8,660,000 |
| 7832 | Astound Broadband LLC | 64,900,000 | 38,500,000 | 24 | - | 38,500,000 |
| 7834 | Pannon Telecom, Inc. | 32,300 | 32,300 | | - | 32,300 |
| 7837 | AboveNet Communications, Inc. | 80,630,000 * | 80,630,000 | | - | 80,630,000 |
| 7845 | San Carlos Telecom, Inc. | 67,870 * | 67,870 | | - | 67,870 |
| 7846 | The Telephone Connection Local Services | 6,380 * | 6,380 | | - | 6,380 |
| 7852 | Telstra Incorporated | 5,850,000 | 5,850,000 | | - | 5,850,000 |
| 7866 | Telmex USA, LLC | 7,400,000 | 7,400,000 | | - | 7,400,000 |
| 7871 | Verizon OnlineLLC | 141,200,000 | 96,292,000 | 25 | - | 96,292,000 |
| 7872 | Infotech Telecomms. & Network, Inc. | 9,700 | 9,700 | | - | 9,700 |
| 7876 | Total Call International, Inc. | 225,500 * | 225,500 | | - | 225,500 |
| 7880 | Quick-Tel, Inc. | 5,200 | 5,200 | | - | 5,200 |
| 7894 | Ponderosa Cablevision | 1,160,000 | 1,160,000 | | - | 1,160,000 |
| 7899 | Rockefeller Group Telecom. Services, Inc. | 2,700 | 2,700 | | - | 2,700 |
| 7902 | Zone Telecom, Inc. | 638,000 | 638,000 | | - | 638,000 |
| 7907 | Telscape Communications, Inc. | 3,150,000 | 3,150,000 | | - | 3,150,000 |
| 7910 | CBC Broadband Holdings, LLC | 9,180,000 | 9,180,000 | | - | 9,180,000 |
| 7912 | Americom Government Services, Inc. | 605,000 | 605,000 | | - | 605,000 |
| 7913 | VCOM Solutions, Inc. | 227,000 | 227,000 | | - | 227,000 |
| 7914 | McLeodUSA Telecommunications Services Inc | 1,020,000 | 1,020,000 | | - | 1,020,000 |
| 7916 | Peak Communications, Inc. | 15,800 | 15,800 | | - | 15,800 |
| 7934 | Telecom House Inc. | 100,320 * | 100,320 | | - | 100,320 |
| 7938 | McBlue Telecom, Inc. | 17,050 * | 17,050 | | - | 17,050 |
| 7940 | Consumer Telcom, Inc. | 15,500 | 15,500 | | - | 15,500 |
| 7945 | ZTG, Inc. | 16,830 * | 16,830 | | - | 16,830 |
| 7948 | Vizada, Inc. | 5,140,000 | 5,140,000 | | - | 5,140,000 |
| 7949 | Call America, Inc. | 135,000 | 135,000 | | - | 135,000 |
| 7950 | Nevada ATMC, Inc. | 6,710 * | 6,710 | | - | 6,710 |
| 7952 | ATI | 5,940 * | 5,940 | | - | 5,940 |

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2012

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|---|---|---------------|-------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 20) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 7953 | Openpop.com, Inc. | 427,000 | 427,000 | | - | 427,000 |
| 7955 | Asian American Association | 114,000 | 114,000 | | - | 114,000 |
| 7956 | Telespan Communications, LLC | 59,200 | 59,200 | | - | 59,200 |
| 7959 | Airespring, Inc. | 1,570,000 | 1,570,000 | | - | 1,570,000 |
| 7960 | CallTower, Inc. | 1,890,000 | 1,890,000 | | - | 1,890,000 |
| 7961 | SureWest Broadband | 144,000,000 | 144,000,000 | | 185,623 | 144,185,623 |
| 7964 | Aries Telecommunications | 1,800 | 1,800 | | - | 1,800 |
| 7969 | Intelsat Global Service LL | 13,800,000 | 13,800,000 | | - | 13,800,000 |
| 7972 | Reliance Globalcom Services, Inc. | 9,250,000 | 9,250,000 | | - | 9,250,000 |
| 7973 | Alliance Payphone, Inc. | 147,400 | 147,400 | * | - | 147,400 |
| 7978 | Legent Communications Corporation | 47,900 | 47,900 | | - | 47,900 |
| 7980 | TSI | 235,400 | 235,400 | * | - | 235,400 |
| 7981 | Leading Edge Communications, LLC | 915,000 | 915,000 | | - | 915,000 |
| 7982 | NextG Networks of California, Inc. | 112,600,000 | 112,600,000 | | - | 112,600,000 |
| 7985 | inContact, Inc. | 2,550,000 | 2,550,000 | | - | 2,550,000 |
| 7988 | Global Tel*Link Corporation | 4,130,000 | 4,130,000 | | - | 4,130,000 |
| 7990 | CMTel(USA) LLC | 1,390,000 | 1,390,000 | | - | 1,390,000 |
| 7992 | NobelTel, LLC | 27,600 | 27,600 | | - | 27,600 |
| 7993 | Clear World Communications Corporation | 74,100 | 74,100 | | - | 74,100 |
| 7994 | Utility Telephone, Inc. | 1,770,000 | 1,770,000 | | - | 1,770,000 |
| 7995 | IP Networks, Inc. | 23,200,000 | 23,200,000 | | - | 23,200,000 |
| 7996 | RuralWest-Western Rural Broadband, Inc. | 297,000 | 297,000 | | - | 297,000 |
| 7997 | Edison Carrier Solutions | 73,300,000 | 73,300,000 | | - | 73,300,000 |
| 7998 | Norcast Communications Corporation | 177,100 | 177,100 | * | - | 177,100 |
| 7999 | Purple Language Services | 7,720,000 | 7,720,000 | | - | 7,720,000 |
| 8002 | Neutral Tandem-California, LLC | 6,360,000 | 6,360,000 | | - | 6,360,000 |
| 8003 | Creative Interconnect Communications, LLC | 470,000 | 470,000 | | - | 470,000 |
| 8004 | Greenfield Communications Inc. | 897,600 | 897,600 | * | - | 897,600 |
| 8005 | Cable & Wireless Americas Operations, Inc | 613,000 | 613,000 | | - | 613,000 |
| 8006 | Lucky Communications, Inc. | 27,610 | 27,610 | * | - | 27,610 |
| 8011 | PBNext | 4,600 | 4,600 | | - | 4,600 |

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2012

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|---|---|---------------|-----------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 20) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 8012 | RB Communications, Inc. | 33,700 | 33,700 | | - | 33,700 |
| 8015 | China Telecom (Americas) Corporation | 2,948,000 | * | 2,948,000 | - | 2,948,000 |
| 8017 | Locus Telecommunications, Inc. | 271,000 | | 271,000 | - | 271,000 |
| 8022 | Allstate Communications, Inc. | 232,000 | | 232,000 | - | 232,000 |
| 8023 | OWTel | 237,000 | | 237,000 | - | 237,000 |
| 8024 | TC Telephone, LLC | 6,900 | | 6,900 | - | 6,900 |
| 8026 | Nationwide Telecom, Inc. | 102,410 | * | 102,410 | - | 102,410 |
| 8027 | Blue Casa Telephone LLC | 32,500 | | 32,500 | - | 32,500 |
| 8029 | IPC Network Services, Inc. | 238,000 | | 238,000 | - | 238,000 |
| 8031 | Backbone Communications, Inc. | 294,000 | | 294,000 | - | 294,000 |
| 8032 | BCE Nexxia Corporation | 183,000 | | 183,000 | - | 183,000 |
| 8033 | Telecom Consultants Inc. | 2,250 | ** | 2,250 | - | 2,250 |
| 8037 | Crown Castle Solutions Corp. | 9,280,000 | | 9,280,000 | - | 9,280,000 |
| 8038 | Telespan Carrier Access, LLC | 97,600 | | 97,600 | - | 97,600 |
| 8040 | Mission Telecom, Inc. | 7,800 | | 7,800 | - | 7,800 |
| 8041 | DMR Communications, Inc. | 111,100 | * | 111,100 | - | 111,100 |
| 8042 | Paxio, Inc. | 1,080,200 | * | 1,080,200 | - | 1,080,200 |
| 8044 | Intermetro Communications, Inc. | 409,200 | * | 409,200 | - | 409,200 |
| 8046 | HyperCube, LLC | 1,470,000 | | 1,470,000 | - | 1,470,000 |
| 8047 | Syniverse Technologies, Inc. | 81,400 | | 81,400 | - | 81,400 |
| 8048 | Bright House Networks Info Svcs (CA), LLC | 162,000 | | 162,000 | - | 162,000 |
| 8049 | Cbeyond Communications, LLC | 20,700,000 | | 20,155,000 | 26 | 20,155,000 |
| 8051 | Inteltrace, Inc. | 481,000 | | 481,000 | - | 481,000 |
| 8057 | Vertex Telecom, Inc. | 649,000 | * | 649,000 | - | 649,000 |
| 8061 | Charter Fiberlink CA-CCO, LLC | 17,800,000 | | 17,255,000 | 27 | 17,255,000 |
| 8062 | E Marketing | 1,000 | | 1,000 | - | 1,000 |
| 8063 | Time Warner Cable Info. Services(CA), LLC | 28,800,000 | | 28,800,000 | - | 28,800,000 |
| 8065 | Connectto Communications, Inc. | 295,900 | * | 295,900 | - | 295,900 |
| 8066 | Calmtel USA, Inc. | 35,700 | | 35,700 | - | 35,700 |
| 8067 | Sunesys, LLC | 120,700,000 | | 120,700,000 | - | 120,700,000 |

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** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2012

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|---|---|---------------|-----------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 20) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 8068 | North County Communications Corp | 153,750 | ** | 153,750 | - | 153,750 |
| 8071 | Verizon Long Distance LLC | 130,000 | | 130,000 | - | 130,000 |
| 8072 | Cypress Communications Operating Co., Inc | 224,000 | | 224,000 | - | 224,000 |
| 8074 | Silv Communication, Inc. | 54,000 | | 54,000 | - | 54,000 |
| 8075 | Trans National Communications Intl, Inc. | 112,000 | | 112,000 | - | 112,000 |
| 8076 | OPEX Communications, Inc. | 222,200 | * | 222,200 | - | 222,200 |
| 8077 | Newpath Networks, LLC | 20,300,000 | | 21,234,430 | 28 | 21,234,430 |
| 8078 | U.S. Telecom Long Distance, Inc. | 52,200 | | 52,200 | - | 52,200 |
| 8079 | Cal-Ore Communications, Inc. | 611,600 | * | 611,600 | - | 611,600 |
| 8080 | Ymax Communications Corporation | 109,000 | | 109,000 | - | 109,000 |
| 8081 | Sonic Telecom, LLC | 4,710,000 | | 4,710,000 | - | 4,710,000 |
| 8082 | WTI Communications, Inc. | 48,400 | * | 48,400 | - | 48,400 |
| 8083 | Network Expert Group, Inc. | 69,700 | | 69,700 | - | 69,700 |
| 8084 | T-Netix Telecommunications Services, Inc | 45,200 | | 112,410 | 29 | 112,410 |
| 8085 | Cosmobridge America, Inc. | 10,600 | | 10,600 | - | 10,600 |
| 8086 | ANPI, LLC | 130,000 | | 130,000 | - | 130,000 |
| 8087 | Verosity Technology Partners, LLC | 167,000 | | 167,000 | - | 167,000 |
| 8088 | Super Prepaid, Inc. | 3,960 | * | 3,960 | - | 3,960 |
| 8089 | Conterra Ultra Broadband LLC | 1,360,000 | | 1,360,000 | - | 1,360,000 |
| 8090 | Telecommunication Systems, Inc. | 9,330,000 | | 9,330,000 | - | 9,330,000 |
| 8091 | Roadway Communications, Inc. | 119,900 | * | 119,900 | - | 119,900 |
| 8092 | Global Telecom LLC | 12,600 | | 12,600 | - | 12,600 |
| 8093 | Extenet Systems (California) LLC | 32,300,000 | | 38,258,500 | 30 | 38,258,500 |
| 8094 | Trillion Partners, Inc. | 705,000 | | 705,000 | - | 705,000 |
| 8099 | Race Telecomm | 520,000 | ** | 520,000 | - | 520,000 |
| 8100 | Dial Long Distance, Inc. | 5,830 | * | 5,830 | - | 5,830 |
| 8101 | FastBlue Communications, Inc. | 8,800 | | 8,800 | - | 8,800 |
| 8102 | Ekit.Com, Inc. | 63,800 | | 63,800 | - | 63,800 |
| 8103 | Live TV Airfone, Inc. | 73,800 | | 73,800 | - | 73,800 |
| 8104 | Transpac Telecom, Inc. | 4,700 | | 4,700 | - | 4,700 |

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2012

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|---|--|---------------|------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 20) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 8105 | Marlink, Inc. | 311,000 | 311,000 | | - | 311,000 |
| 8106 | Raw Bandwidth Telecom, Inc. | 298,000 | 298,000 | | - | 298,000 |
| 8107 | Convergence Systems | 58,740 * | 58,740 | | - | 58,740 |
| 8108 | Radical System Solutions, Inc | 43,230 * | 43,230 | | - | 43,230 |
| 8109 | Peerless Network of California, LLC | 1,490,000 | 990,000 | 31 | - | 990,000 |
| 8112 | Mosaic Networx, LLC | 8,100 | 8,100 | | - | 8,100 |
| 8113 | Freedom Voice Systems | 648,000 | 648,000 | | - | 648,000 |
| 8115 | &TV Communications, Inc. | 2,420,000 * | 2,420,000 | | - | 2,420,000 |
| 8116 | PC Landing Corp | 15,100,000 | 15,100,000 | | - | 15,100,000 |
| 8117 | Syniverse ICX Corporation | 7,090,000 | 7,090,000 | | - | 7,090,000 |
| 8118 | IntelePeer, Inc. | 2,970,000 | 2,970,000 | | - | 2,970,000 |
| 8119 | Express Telecommunications Network, Inc. | 4,070 * | 4,070 | | - | 4,070 |
| 8120 | TELUS Communications Inc. | 1,210,000 | 1,210,000 | | - | 1,210,000 |
| 8121 | Certain Communications Corporation | 9,400 | 9,400 | | - | 9,400 |
| 8122 | Bandwidth.com CLEC, LLC | 897,600 * | 897,600 | | - | 897,600 |
| 8123 | Blue Rooster Telecom, Inc. | 60,600 | 60,600 | | - | 60,600 |
| 8124 | Impact Telecom, Inc. | 92,300 | 92,300 | | - | 92,300 |
| 8125 | IXC Holdings, Inc. | 4,630,000 | 4,630,000 | | - | 4,630,000 |
| 8126 | Broadview Networks, Inc. | 13,900 | 13,900 | | - | 13,900 |
| 8127 | Zayo Enterprise Networks, LLC | 25,900 | 25,900 | | - | 25,900 |
| 8128 | Talton Communications, Inc. | 27,900 | 27,900 | | - | 27,900 |
| 8129 | Wide Voice, LLC | 247,500 * | 247,500 | | - | 247,500 |
| 8130 | United Telecom, Inc. | 39,700 | 39,700 | | - | 39,700 |
| 8131 | Pacific Lightwave | 83,600 * | 83,600 | | - | 83,600 |
| 8132 | Calpop.Com, Inc. | 1,936,000 * | 1,936,000 | | - | 1,936,000 |
| 8133 | Bestel USA, Inc. | 56,200 | 141,924 | 32 | - | 141,924 |
| 8134 | Infotelecom, LLC | 42,300 | 105,056 | 33 | - | 105,056 |
| 8135 | Broadvox-CLEC, LLC | 226,000 | 584,440 | 34 | - | 584,440 |
| 8136 | Plumas Sierra Telecommunications | 3,050,000 | 3,050,000 | | - | 3,050,000 |
| 8137 | SnowCrest Telephone, Inc. | 219,000 | 219,000 | | - | 219,000 |
| 8138 | Act Tele, Inc. | 9,300 | 9,300 | | - | 9,300 |

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2012

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|---|---|---------------|-----------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 20) | Miscellaneous Physical Property | |
| Interexchange Telephone Companies (continued) | | | | | | |
| 8139 | California Broadband Cooperative, Inc. | 394,900 | * | 394,900 | - | 394,900 |
| 8140 | California Alliance Telecard, Inc. | 48,950 | * | 48,950 | - | 48,950 |
| 8141 | CENIC Broadband Initiatives LLC | 610,500 | * | 610,500 | - | 610,500 |
| 8142 | Dsi-Iti, LLC | 28,800 | | 28,800 | - | 28,800 |
| 8143 | Global Telecom and Technology Americas, | 434,000 | | 434,000 | - | 434,000 |
| 8144 | GC Pivotol, LLC | 27,600 | | 27,600 | - | 27,600 |
| 8145 | Internet Business Services, Inc. | 23,650 | * | 23,650 | - | 23,650 |
| 8146 | Splice Communications, Inc. | 38,300 | | 38,300 | - | 38,300 |
| 8147 | Deltacom, Inc. | 128,000 | | 128,000 | - | 128,000 |
| 8148 | Digital West Networks, Inc. | 1,441,000 | * | 1,441,000 | - | 1,441,000 |
| | | 3,655,264,405 | | 3,568,638,205 | 8,284,607 | 3,576,922,812 |

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2012

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|------------------------------|--------------------------------------|---------------|---------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 20) | Miscellaneous Physical Property | |
| Wireless Telephone Companies | | | | | | |
| 2532 | Verizon Wireless | 823,700,000 | 783,370,000 | 35 | 16,500 | 783,386,500 |
| 2552 | Verizon Wireless | 86,100,000 | 86,100,000 | | 330,015 | 86,430,015 |
| 2559 | Verizon Wireless | 1,062,200,000 | 1,043,368,364 | 36 | 636,401 | 1,044,004,765 |
| 2602 | Digital Communications Network, Inc. | 46,800 | 46,800 | | - | 46,800 |
| 2605 | San Diego Wireless Communications | 12,900 | 12,900 | | - | 12,900 |
| 2606 | AT&T Mobility LLC | 1,927,200,000 | 1,930,551,720 | 37 | 446,600 | 1,930,998,320 |
| 2658 | Intouch America, Inc. | 81,625 ** | 81,625 | | - | 81,625 |
| 2668 | Golden State Cellular | 13,100,000 | 13,100,000 | | 187,425 | 13,287,425 |
| 2669 | Verizon Wireless | 13,700,000 | 13,700,000 | | 104,250 | 13,804,250 |
| 2671 | US Cellular | 31,100,000 | 31,142,170 | 38 | - | 31,142,170 |
| 2681 | Everything Wireless, LLC | 37,900 | 37,900 | | - | 37,900 |
| 2683 | Pay-Less Cellular, Inc. | 2,728,000 * | 2,728,000 | | - | 2,728,000 |
| 2720 | Sprint Telephony PCS, L.P. | 856,600,000 | 857,739,463 | 39 | 76,640 | 857,816,103 |
| 2733 | MetroPCS Communications | 492,200,000 | 472,901,254 | 40 | - | 472,901,254 |
| 2748 | T-Mobile | 1,176,000,000 | 1,179,324,563 | 41 | - | 1,179,324,563 |
| 2760 | Fisher Wireless Services, Inc. | 1,920,000 | 1,920,000 | | - | 1,920,000 |
| 2762 | Cricket Communications, Inc. | 115,700,000 | 117,422,000 | 42 | - | 117,422,000 |
| 2772 | Globalstar USA, LLC | 3,550,000 | 3,550,000 | | - | 3,550,000 |
| 2773 | Accessible Wireless, LLC | 551,000 | 551,000 | | - | 551,000 |
| 2775 | Nextlink Wireless, Inc. | 4,240,000 | 4,240,000 | | - | 4,240,000 |
| 2778 | Movida Cellular | 4,625 ** | 4,625 | | - | 4,625 |
| 2782 | Velocita Wireless, LLC | 18,590 * | 18,590 | | - | 18,590 |
| 2783 | Flat West Wireless, LLC | 2,805,000 * | 9,367,600 | 43 | - | 9,367,600 |
| 2784 | Greatcall, Inc. | 2,430,000 | 1,707,880 | 44 | - | 1,707,880 |
| 2785 | Public Wireless, Inc. | 262,000 | 317,610 | 45 | - | 317,610 |
| 2786 | Simple Mobile, LLC | 283,800 * | 283,800 | | - | 283,800 |
| 2787 | Mother Lode Internet, LLC | 57,750 * | 173,745 | 46 | - | 173,745 |
| 2788 | NTT Docomo USA, Inc. | 299,000 | 299,000 | | - | 299,000 |
| 3002 | American Messaging Services, LLC | 511,000 | 511,000 | | - | 511,000 |
| 3005 | Mobilephone of Humboldt, Inc. | 38,400 | 38,400 | | - | 38,400 |
| 3039 | Fresno Mobile Radio, Inc. | 312,000 | 312,000 | | - | 312,000 |

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2012

| SBE No. | Company Name | | | | Nonunitary Assessed Value | Total Assessed Value |
|--|-----------------------------|----------------|----------------|----------------------------|---------------------------------|----------------------|
| | | Board-Adopted | Allocated | Note No. (See Pages 20) | Miscellaneous Physical Property | |
| Wireless Telephone Companies (continued) | | | | | | |
| 3362 | Madera Radio Dispatch, Inc. | 438,000 | 438,000 | | - | 438,000 |
| 3430 | USA Mobility Wireless, Inc. | 2,090,000 | 2,090,000 | | - | 2,090,000 |
| 3434 | The Radio Shop | 26,500 | 26,500 | | - | 26,500 |
| 3435 | ST Network Services, LLC | 152,000 | 152,000 | | - | 152,000 |
| 3436 | ST Messaging, LLC | 11,000 | 11,000 | | - | 11,000 |
| Total - Wireless Telephone Companies | | 6,620,507,890 | 6,557,639,509 | | 1,797,831 | 6,559,437,340 |
| Grand Total - All State Assesseees | | 87,499,003,620 | 86,088,414,460 | | 1,090,291,755 | 87,178,706,215 |

Recommended Assessed Values of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2012

| Note No. | SBE No. | Description | Total |
|----------|---------|---|---------------|
| 1 | 119 | Includes previously adopted assessment reductions totalling | (21,800,000) |
| 2 | 121 | Includes previously adopted assessment reductions totalling | (23,980,000) |
| 3 | 125 | Includes previously adopted assessment reductions totalling | (433,820) |
| 4 | 146 | Includes previously adopted assessment reductions totalling | (1,526,000) |
| 5 | 148 | Includes previously adopted escaped assessments totalling | 2,902,724 |
| 6 | 152 | Includes previously adopted assessment reductions totalling | (1,417,000) |
| 7 | 156 | Includes previously adopted assessment reductions totalling | (10,464,000) |
| 8 | 176 | Includes previously adopted escaped assessments totalling | 114,183 |
| 9 | 197 | Includes previously adopted assessment reductions totalling | (18,857,000) |
| 10 | 198 | Includes previously adopted assessment reductions totalling | (21,800,000) |
| 11 | 201 | Includes previously adopted assessment reductions totalling | (299,750,000) |
| 12 | 279 | Includes previously adopted assessment reductions totalling | (336,265,000) |
| 13 | 294 | Includes previously adopted assessment reductions totalling | (11,445,000) |
| 14 | 486 | Includes previously adopted assessment reductions totalling | (10,355,000) |
| 15 | 490 | Includes previously adopted assessment reductions totalling | (959,200) |
| 16 | 1116 | Includes previously adopted assessment reductions totalling | (4,360,000) |
| 17 | 1126 | Includes previously adopted assessment reductions totalling | (16,459,000) |
| 18 | 1153 | Includes previously adopted assessment reductions totalling | (2,725,000) |
| 19 | 1154 | Includes previously adopted escaped assessments totalling | 40,783,000 |
| 20 | 2274 | Includes previously adopted assessment reductions totalling | (27,250,000) |
| 21 | 7503 | Includes previously adopted escaped assessments totalling | 16,267,800 |
| 22 | 7580 | Includes previously adopted escaped assessments totalling | 1,112,040 |
| 23 | 7640 | Includes previously adopted assessment reductions totalling | (11,325,100) |
| 24 | 7832 | Includes previously adopted assessment reductions totalling | (26,400,000) |
| 25 | 7871 | Includes previously adopted assessment reductions totalling | (44,908,000) |
| 26 | 8049 | Includes previously adopted assessment reductions totalling | (545,000) |
| 27 | 8061 | Includes previously adopted assessment reductions totalling | (545,000) |
| 28 | 8077 | Includes previously adopted escaped assessments totalling | 934,430 |
| 29 | 8084 | Includes previously adopted escaped assessments totalling | 67,210 |
| 30 | 8093 | Includes previously adopted escaped assessments totalling | 5,958,500 |
| 31 | 8109 | Includes previously adopted assessment reductions totalling | (500,000) |
| 32 | 8133 | Includes previously adopted escaped assessments totalling | 85,724 |
| 33 | 8134 | Includes previously adopted escaped assessments totalling | 62,756 |
| 34 | 8135 | Includes previously adopted escaped assessments totalling | 358,440 |

Recommended Assessed Values of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2012

| Note No. | SBE No. | Description | Total |
|--------------|---------|---|-----------------------------|
| 35 | 2532 | Includes previously adopted assessment reductions totalling | (40,330,000) |
| 36 | 2559 | Includes previously adopted net assessment reductions totalling | (18,831,636) |
| 37 | 2606 | Includes previously adopted net escaped assessments totalling | 3,351,720 |
| 38 | 2671 | Includes previously adopted escaped assessments totalling | 42,170 |
| 39 | 2720 | Includes previously adopted escaped assessments totalling | 1,139,463 |
| 40 | 2733 | Includes previously adopted net assessment reductions totalling | (19,298,746) |
| 41 | 2748 | Includes previously adopted escaped assessments totalling | 3,324,563 |
| 42 | 2762 | Includes previously adopted net escaped assessments totalling | 1,722,000 |
| 43 | 2783 | Includes previously adopted escaped assessments totalling | 6,562,600 |
| 44 | 2784 | Includes previously adopted assessment reductions totalling | (722,120) |
| 45 | 2785 | Includes previously adopted escaped assessments totalling | 55,610 |
| 46 | 2787 | Includes previously adopted escaped assessments totalling | 115,995 |
| Total | | | <u>(888,290,694)</u> |